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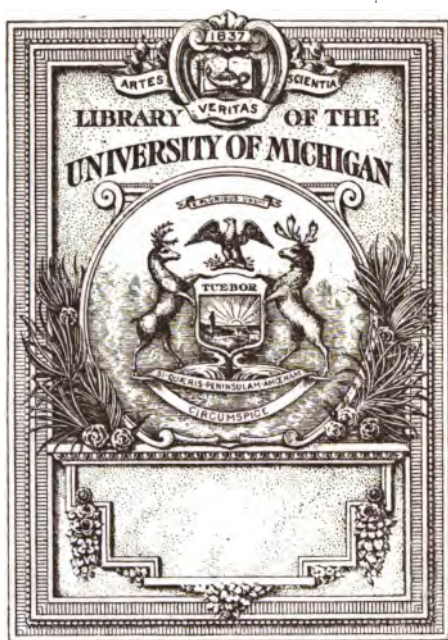
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CLASSIFICATION
OF
OPERATING EXPENSES

AS PRESCRIBED BY THE

U.S **INTERSTATE COMMERCE COMMISSION**
FOR

STEAM ROADS

IN ACCORDANCE WITH

SECTION 20 OF THE ACT TO REGULATE
COMMERCE

THIRD REVISED ISSUE
CONDENSED

Effective on July 1, 1908

WASHINGTON
GOVERNMENT PRINTING OFFICE
1908



5-59/4/200

THE INTERSTATE COMMERCE COMMISSION.

MARTIN A. KNAPP, *of New York.*

JUDSON C. CLEMENTS, *of Georgia.*

CHARLES A. PROUTY, *of Vermont.*

FRANCIS M. COCKRELL, *of Missouri.*

FRANKLIN K. LANE, *of California.*

EDGAR E. CLARK, *of Iowa.*

JAMES S. HARLAN, *of Illinois.*

EDWARD A. MOSELEY, *Secretary.*



At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its Office in Washington, D. C., on the 1st day of June, 1908.

Present:

MARTIN A. KNAPP, JUDSON C. CLEMENTS, CHARLES A. PROUTY, FRANCIS M. COCKRELL, FRANKLIN K. LANE, EDGAR E. CLARK, JAMES S. HARLAN,	}	Commissioners.
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The subject of a Uniform System of Accounts to be prescribed for and kept by carriers being under consideration, the following order was entered:

It is ordered, That the Classification of Operating Expenses issued under order of June 3, 1907, and designated as Third Revised Issue, as amended by the Supplement thereto prescribed by order of June 1, 1908, be, and the same is hereby, modified for the use of Small Carriers as hereinafter defined; that such modified Classification embodied in printed form to be hereafter known as Third Revised Issue, Condensed, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Statistics and Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the term "Small Carriers" shall include carriers doing principally a switching or a terminal business, and also carriers doing a general transportation business that operate a mileage of 250 miles or less and have annual operating revenues not in excess of \$1,000,000, provided they are independent of the control of any operating carrier not embraced in the above definition.

It is further ordered, That all the provisions contained in the said order of June 3, 1907, and all rules prescribed by that order for the keeping and recording of operating expense accounts as expressed in the text of the primary accounts contained in said Third Revised Issue and all the provisions contained in the said order of June 1, 1908, and all rules prescribed by that order in the Supplement to the Third Revised Issue, shall apply to Small Carriers, excepting only that Small Carriers are, by virtue of this order, authorized to reduce the number of primary accounts kept by them: *Provided, however,* That the primary accounts so kept shall conform to the list of primary accounts contained in the Third Revised Issue, Condensed (so far as the primary accounts contained in said list pertain to the business carried on by such carrier), or to the subdivision of such accounts as hereinafter next provided.

It is further ordered, That the terms of the order of June 3, 1907, relative to the subdivision of primary accounts, or to assignments of amounts charged or credited to any primary account to operating divisions, to individual lines, or to states, or to the keeping of temporary or experimental accounts shall apply to Small Carriers that elect to use the condensed Classification of Operating Expenses: *Provided, however,* That any permanent subdivision of a primary account shall conform to the primary accounts or groups of such accounts prescribed for large carriers for which provision is made in the Classification of Operating Expenses, Third Revised Issue.

It is further ordered, That Small Carriers that elect to use the condensed classification shall file in the office of the Division of Statistics and Accounts notice of their election to do so, but that nothing in this order shall be construed as requiring any carrier to change in the keeping and recording of accounts of operating expenses from the condensed classification to the extended classification, except at the close of a fiscal year ending on the thirtieth of June.

It is further ordered, That July 1, 1908, be, and is hereby, fixed as the date on which the Third Revised Issue, Condensed, shall become effective.

A true copy.

EDW. A. MOSELEY,
Secretary.

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INTRODUCTORY LETTER.

INTERSTATE COMMERCE COMMISSION,
DIVISION OF STATISTICS AND ACCOUNTS,
Washington, June 18, 1908.

TO CARRIERS CONCERNED:

The first revised issue of the Classification of Operating Expenses took effect July 1, 1894, and the second revised issue became effective July 1, 1901. The third revised issue, which is now in force, dates from July 1, 1907. Certain modifications of the latter classification are embraced in a Supplement to the Third Revised Issue which will become effective July 1, 1908.

All the above classifications were designed primarily to meet the requirements of large operating roads. The classification herewith promulgated, which is designated "Third Revised Issue, Condensed," is prepared for the use of small carriers; that is to say, for terminal and switching companies and for companies operating a mileage of 250 miles or less and having annual operating revenues not in excess of \$1,000,000, with the exception, however, that small roads which are not independent of the control of any operating carrier included in the class of large carriers are required to keep their accounts and records of operating expenses in conformity with the rules and requirements prescribed for large roads. This classification is designed for small and independently operated roads.

The Classification of Operating Expenses herewith issued is a condensation of the classification prescribed for large roads. This is made clear by the manner in which the classification is presented, it being in the form of a comparative statement of the condensed and the extended classification. In the right-hand column will

be found the primary accounts provided for large carriers so arranged as to indicate the manner in which the extended classification is condensed for the use of small carriers; the primary accounts in the left-hand column are those prescribed for small carriers.

It will be observed from this comparative statement of the two classifications that provision is made in the condensed classification for a single "Equipment—Renewals" account and a single "Equipment—Depreciation" account, which accounts correspond respectively to the renewal and the depreciation accounts for the several classes of equipment in the extended classification. The rules and principles relative to renewal and depreciation accounts, however, are the same for both classes of carriers.

The number of accounts in this classification is forty-four, but it is not probable that any considerable number of the small carriers will find it necessary to maintain all the accounts named; many of the roads of this class doing a general transportation business, for example, will find no use for the primary accounts covering yard service, while, on the other hand, many switching and terminal companies will find no use for those that pertain to road expenses, or for the primary account No. 20 "Traffic expenses." It is possible also that a considerable number of the carriers of this class will find no use for the joint-facilities accounts.

HENRY C. ADAMS,
In charge of Statistics and Accounts.

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CONDENSED CLASSIFICATION OF OPERATING EXPENSE ACCOUNTS FOR SMALL CARRIERS AND EXTENDED CLAS- SIFICATION FOR LARGE CARRIERS.

ACCOUNTS FOR SMALL CARRIERS. ACCOUNTS FOR LARGE CARRIERS

I. MAINTENANCE OF WAY AND STRUCTURES—

1. Superintendence.

2. Maintenance of Roadway and Track.

3. Maintenance of Track Structures.

4. Maintenance of Buildings, Docks, and Wharves.

5. Injuries to Persons.

6. Other Maintenance of Way and Structures Expenses.

7. Maintaining Joint Tracks, Yards, and Other Facilities—Dr.

8. Maintaining Joint Tracks, Yards, and Other Facilities—Cr.

I. MAINTENANCE OF WAY AND STRUCTURES—

1. Superintendence.

2. Ballast.

3. Ties.

4. Rails.

5. Other Track Material.

6. Roadway and Track.

7. Removal of Snow, Sand, and Ice.

8. Tunnels.

9. Bridges, Trestles, and Culverts.

10. Over and Under Grade Crossings.

11. Grade Crossings, Fences, Cattle Guards, and Signs.

12. Snow and Sand Fences and Snowsheds.

13. Signals and Interlocking Plants.

14. Telegraph and Telephone Lines.

15. Electric Power Transmission.

16. Buildings, Fixtures, and Grounds.

17. Docks and Wharves.

19. Injuries to Persons.

18. Roadway Tools and Supplies.

20. Stationery and Printing.

21. Other Expenses.

22. Maintaining Joint Tracks, Yards, and Other Facilities—Dr.

23. Maintaining Joint Tracks, Yards, and Other Facilities—Cr.

*Condensed classification of operating expense accounts for small carriers
and extended classification for large carriers—Continued.*

ACCOUNTS FOR SMALL CARRIERS.	ACCOUNTS FOR LARGE CARRIERS.
II. MAINTENANCE OF EQUIPMENT—	II. MAINTENANCE OF EQUIPMENT—
9. Superintendence.	24. Superintendence.
10. Locomotives—Repairs.	25. Steam Locomotives—Repairs.
11. Cars—Repairs.	28. Electric Locomotives—Repairs.
12. Floating Equipment—Repairs.	31. Passenger-Train Cars—Repairs.
13. Work Equipment—Repairs.	34. Freight-Train Cars—Repairs.
14. Equipment—Renewals.	37. Electric Equipment of Cars—Repairs.
15. Equipment—Depreciation.	40. Floating Equipment—Repairs.
16. Injuries to Persons.	43. Work Equipment—Repairs.
17. Other Maintenance of Equipment Expenses.	26. Steam Locomotives—Renewals.
18. Maintaining Joint Equipment at Terminals—Dr.	29. Electric Locomotives—Renewals.
19. Maintaining Joint Equipment at Terminals—Cr.	32. Passenger-Train Cars—Renewals.
	35. Freight-Train Cars—Renewals.
	38. Electric Equipment of Cars—Renewals.
	41. Floating Equipment—Renewals.
	44. Work Equipment—Renewals.
	27. Steam Locomotives—Depreciation.
	30. Electric Locomotives—Depreciation.
	33. Passenger-Train Cars—Depreciation.
	36. Freight-Train Cars—Depreciation.
	39. Electric Equipment of Cars—Depreciation.
	42. Floating Equipment—Depreciation.
	45. Work Equipment—Depreciation.
	48. Injuries to Persons.
	46. Shop Machinery and Tools.
	47. Power Plant Equipment.
	49. Stationery and Printing.
	50. Other Expenses.
	51. Maintaining Joint Equipment at Terminals—Dr.
	52. Maintaining Joint Equipment at Terminals—Cr.

*Condensed classification of operating expense accounts for small carriers
and extended classification for large carriers—Continued.*

ACCOUNTS FOR SMALL CARRIERS.	ACCOUNTS FOR LARGE CARRIERS.
III. TRAFFIC EXPENSES—	III. TRAFFIC EXPENSES—
20. Traffic Expenses.	53. Superintendence. 54. Outside Agencies. 55. Advertising. 56. Traffic Associations. 57. Fast Freight Lines. 58. Industrial and Immigration Bureaus. 59. Stationery and Printing. 60. Other Expenses.
IV. TRANSPORTATION EXPENSES—	IV. TRANSPORTATION EXPENSES—
21. Superintendence and Dispatching Trains.	61. Superintendence. 62. Dispatching Trains. 63. Station Employees. 64. Weighing and Car-Service Associations. 65. Coal and Ore Docks. 66. Station Supplies and Expenses.
22. Station Service.	71. Yard Enginemen.
23. Yard Enginemen.	67. Yardmasters and their Clerks. 68. Yard Conductors and Brakemen. 69. Yard Switch and Signal Tenders.
24. Other Yard Employees.	73. Fuel for Yard Locomotives.
25. Fuel for Yard Locomotives.	70. Yard Supplies and Expenses. 72. Enginehouse Expenses—Yard. 74. Water for Yard Locomotives. 75. Lubricants for Yard Locomotives. 76. Other Supplies for Yard Locomotives.
26. All Other Yard Expenses.	77. Operating Joint Yards and Terminals—Dr.
27. Operating Joint Yards and Terminals—Dr.	78. Operating Joint Yards and Terminals—Cr.
28. Operating Joint Yards and Terminals—Cr.	80. Road Enginemen.
29. Road Enginemen and Motormen.	79. Motormen.
30. Fuel for Road Locomotives.	82. Fuel for Road Locomotives.

*Condensed classification of operating expense accounts for small carriers
and extended classification for large carriers—Continued.*

ACCOUNTS FOR SMALL CARRIERS. ACCOUNTS FOR LARGE CARRIERS.

IV. TRANSPORTATION EXPENSES—Cont'd. IV. TRANSPORTATION EXPENSES—Cont'd.

31. Other Road Locomotive Supplies and Expenses.	{	83. Water for Road Locomotives.
		84. Lubricants for Road Locomotives.
		85. Other Supplies for Road Locomotives.
		81. Enginehouse Expenses—Road.
		86. Operating Power Plants.
		87. Purchased Power.
32. Road Trainmen.		88. Road Trainmen.
33. Train Supplies and Expenses.		89. Train Supplies and Expenses.
34. Injuries to Persons.		103. Injuries to Persons.
35. Loss and Damage.	{	99. Loss and Damage—Freight.
		100. Loss and Damage—Baggage.
36. Other Casualties.	{	93. Clearing Wrecks.
		101. Damage to Property.
		102. Damage to Stock on Right of Way.
37. All other Transportation Expenses.	{	90. Interlockers and Block and Other Signals—Operation.
		91. Crossing Flagmen and Gatemen.
		92. Drawbridge Operation.
		94. Telegraph and Telephone—Operation.
		95. Operating Floating Equipment.
		96. Express Service.
		97. Stationery and Printing.
		98. Other Expenses.
38. Operating Joint Tracks and Facilities—Dr.		104. Operating Joint Tracks and Facilities—Dr.
39. Operating Joint Tracks and Facilities—Cr.		105. Operating Joint Tracks and Facilities—Cr.

*Condensed classification of operating expense accounts for small carriers
and extended classification for large carriers—Continued.*

ACCOUNTS FOR SMALL CARRIERS.	ACCOUNTS FOR LARGE CARRIERS.
V. GENERAL EXPENSES—	V. GENERAL EXPENSES—
40. Administration.	106. Salaries and Expenses of General Officers. 107. Salaries and Expenses of Clerks and Attendants. 108. General Office Supplies and Expenses. 109. Law Expenses.
41. Insurance.	110. Insurance.
42. Other General Expenses.	111. Relief Department Expenses. 112. Pensions. 113. Stationery and Printing. 114. Other Expenses.
43. General Administration Joint Tracks, Yards, and Terminals—Dr.	115. General Administration Joint Tracks, Yards, and Terminals—Dr.
44. General Administration Joint Tracks, Yards, and Terminals—Cr.	116. General Administration Joint Tracks, Yards, and Terminals—Cr.